Docket No.: 60188-612

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Mail Stop Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Masahiro IMADE, Tadashi KADOWAKI, Hiroyuki UMIMOTO

FOR: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE

SAME

Encl	losed	are:

\boxtimes	21 pages of specification, claims, abstract.
	Declaration and Power of Attorney.
\boxtimes	Priority Claimed.
\boxtimes	Certified copy of Japanese Patent Application No. 2002-288528
\boxtimes	7 sheets of formal drawing.
\boxtimes	An assignment of the invention to Matsushita Electric Industrial Co., Ltd.
	and the assignment recordation fee.
\boxtimes	An associate power of attorney.
XI XI XI	Information Disclosure Statement, Form PTO-1449 and reference.
\boxtimes	Return Receipt Postcard

The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	18	-20	0	\$18.00	\$0.00
Independent Claims	4	-3	1	\$84.00	\$84.00
Multiple Dependent Claim(s)					\$0.00
Basic Fee					\$750.00
Total of Above Calculations					\$834.00
Less ½ for Small Entity					\$0.00
Assignment & Recording Fee					\$40.00
Total Fee					\$874.00



- Please charge my Deposit Account No. 500417 in the amount of \$874.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
 - Any additional filing fees required under 37 CFR 1.16.
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Any patent application processing fees under 37 CFR 1.17.

Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: June 24, 2003